

## ABSTRACT OF THE DISCLOSURE

An account management system for charging for services provided in a telecommunications network, which has at least one first account class and a second account class for a service receiver (consumer), where the accounts in the first account class can be filled upon payment of a fixable rate of value added tax, and the accounts in the second account class can be filled without payment of a rate of value added tax.

5 The inventive method for charging for services provided in a telecommunications network is carried out using an account management system having at least one first account class and a second account class for the service receiver (consumer), where a

10 rate of value added tax is not paid when charging via an account in the first account class, and a fixable rate of value added tax is paid when charging via an account in the second account class.